

FILED BY *RC* D.C.

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF TENNESSEE  
WESTERN DIVISION

05 AUG -4 AM 9: 02  
THOMAS M. GOULD  
CLERK, U.S. DISTRICT COURT  
WD OF TN, MEMPHIS

ISAAC B. TIGRETT,

JUDGMENT IN A CIVIL CASE

Plaintiff,

v.

UNITED STATES OF AMERICA,

CASE NO: 03-2659 M1/V

Defendant.

JUDGMENT

**JUDGMENT BY COURT.** This action came to consideration before the Court. The issues have been considered and a decision has been rendered.

**IT IS THEREFORE ORDERED, ADJUDGED, AND DECREED** that, in accordance with the Opinion and Order Following Non-Jury Trial, entered August 3, 2005, judgment is hereby entered in favor of Plaintiff Isaac B. Tigrett and against Defendant United States of America regarding Plaintiff's claim that he is entitled to deduct \$22,601.00 in legal fees and \$1,709.00 in interest expenses pursuant to 26 U.S.C. §§ 162 and 212. Judgment is hereby entered in favor of Defendant and against Plaintiff regarding all of Plaintiff's remaining claims.

APPROVED:

*Jon P. McCalla*  
\_\_\_\_\_  
JON P. McCALLA  
UNITED STATES DISTRICT COURT

Date: *Aug 3, 2005*

*Thomas M. Gould*  
\_\_\_\_\_  
Clerk of Court  
*Judie Easley*  
(By) Deputy Clerk



# Notice of Distribution

This notice confirms a copy of the document docketed as number 52 in case 2:03-CV-02659 was distributed by fax, mail, or direct printing on August 4, 2005 to the parties listed.

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Honorable Jon McCalla  
US DISTRICT COURT